

# **Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

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Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
a.Agriculture, forestry & fishing	01110 Nursery Production (Under Cover)	Established	0.63
		Total	0.62
	01120 Nursery Production (Outdoors)	Established	0.77
		Total	0.77
	01130 Turf Growing	Established	0.84
		Total	0.84
	01140 Floriculture Production (Under Cover)	Established	0.76
		Total	0.77
	01150 Floriculture Production (Outdoors)	Established	0.87
		Total	0.87
	01210 Mushroom Growing	Established	1.11
		Total	1.11
	01220 Vegetable Growing (Under Cover)	Established	0.81
		Total	0.81
	01230 Vegetable Growing (Outdoors)	Commenced	0.94
		Established	0.89
		Total	0.90
	01310 Grape Growing	Commenced	0.84
		Established	0.93
		Total	0.93
	01330 Berry Fruit Growing	Commenced	0.70
		Established	0.96
		Total	0.94
	01340 Apple and Pear Growing	Commenced	0.29
		Established	1.02
		Total	0.99
	01350 Stone Fruit Growing	Commenced	1.04
		Established	0.98
		Total	0.98
	01360 Citrus Fruit Growing	Established	1.12
		Total	1.10
	01370 Olive Growing	Established	1.42
		Total	1.42
	01390 Other Fruit and Tree Nut Growing	Commenced	0.84
		Established	0.90
		Total	0.90
	01410 Sheep Farming (Specialised)	Commenced	0.93
		Established	0.80
		Total	0.80
	01420 Beef Cattle Farming (Specialised)	Commenced	1.09
		Established	0.94

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		Total	0.94
	01430 Beef Cattle Feedlots (Specialised)	Established	0.75
		Total	0.79
	01440 Sheep-Beef Cattle Farming	Commenced	1.02
		Established	0.83
		Total	0.83
	01450 Grain-Sheep or Grain-Beef Cattle Farming	Commenced	1.05
		Established	0.83
		Total	0.83
	01460 Rice Growing	Established	1.04
		Total	1.01
	01490 Other Grain Growing	Commenced	0.95
		Established	0.78
		Total	0.79
	01510 Sugar Cane Growing	Commenced	1.30
		Established	0.71
		Total	0.72
	01520 Cotton Growing	Established	0.85
		Total	0.85
	01590 Other Crop Growing n.e.c.	Commenced	0.77
		Established	0.80
		Total	0.79
	01600 Dairy Cattle Farming	Commenced	0.78
		Established	0.80
		Total	0.80
	01710 Poultry Farming (Meat)	Commenced	0.97
		Established	0.65
		Total	0.66
	01720 Poultry Farming (Eggs)	Established	0.87
		Total	0.87
	01800 Deer Farming	Established	0.92
		Total	0.92
	01910 Horse Farming	Commenced	2.14
		Established	1.28
		Total	1.32
	01920 Pig Farming	Commenced	0.82
		Established	0.73
		Total	0.73
	01930 Beekeeping	Established	0.74
		Total	0.74
	01990 Other Livestock Farming n.e.c.	Established	0.98

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		Total	0.97
	02011 Oyster Farming	Established	0.84
		Total	0.83
	02019 Offshore Longline and Rack Aquaculture n.e.c.	Established	0.91
		Total	0.86
	02031 Lobster Farming or Breeding	Established	1.39
		Total	1.39
	02039 Other Onshore Aquaculture	Established	0.88
		Total	0.91
	03010 Forestry	Commenced	0.77
		Established	0.53
		Total	0.55
	03020 Logging	Established	0.73
		Total	0.73
	04111 Rock Lobster Fishing	Commenced	0.53
		Established	0.59
		Total	0.59
	04112 Crab Potting	Established	1.18
		Total	1.18
	04120 Prawn Fishing	Commenced	0.83
		Established	0.78
		Total	0.78
	04130 Line Fishing	Established	0.68
		Total	0.71
	04140 Fish Trawling, Seining and Netting	Commenced	0.64
		Established	0.75
		Total	0.75
	04191 Abalone Fishing	Established	0.55
		Total	0.55
	04192 Marine Fishing n.e.c.	Established	0.60
		Total	0.61
	04199 Other Fishing n.e.c.	Established	0.61
		Total	0.59
	04200 Hunting and Trapping	Established	0.77
		Total	0.75
	05100 Forestry Support Services	Commenced	0.58
		Established	0.61
		Total	0.61
	05220 Shearing Services	Established	0.74
		Total	0.74
	05290 Other Agriculture and Fishing Support Services	Commenced	0.68

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Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Established Total	0.66 0.66
b.Mining	06000 Coal Mining	Established Total	0.56 0.57
	07000 Oil and Gas Extraction	Established Total	0.44 0.45
	08010 Iron Ore Mining	Established Total	1.00 1.00
	08040 Gold Ore Mining	Established Total	0.68 0.69
	08050 Mineral Sand Mining	Established Total	0.42 0.42
	09110 Gravel and Sand Quarrying	Established Total	0.73 0.74
	09190 Other Construction Material Mining	Established Total	0.68 0.70
	09902 Opal Mining	Established Total	0.99 0.99
	09909 Other Non-Metallic Mineral Mining and Quarrying n.e.c.	Established Total	0.61 0.62
	10112 Petroleum Exploration Services	Commenced Established Total	0.42 0.43 0.43
	10121 Mineral Exploration (Own Account)	Established Total	0.35 0.41
	10122 Mineral Exploration Services	Established Total	0.64 0.60
	10900 Other Mining Support Services	Commenced Established Total	0.50 0.59 0.58
c.Manufacturing	11110 Meat Processing	Established Total	0.85 0.85
	11120 Poultry Processing	Established Total	0.66 0.67
	11130 Cured Meat and Smallgoods Manufacturing	Established Total	0.76 0.75
	11200 Seafood Processing	Established Total	0.75 0.75
	11310 Milk and Cream Processing	Established Total	0.73 0.75
	11320 Ice Cream Manufacturing	Established	0.78

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Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.80
	11330 Cheese and Other Dairy Product Manufacturing	Established	1.06
		Total	1.04
	11400 Fruit and Vegetable Processing	Established	0.80
		Total	0.94
	11500 Oil and Fat Manufacturing	Established	0.90
		Total	0.90
	11610 Grain Mill Product Manufacturing	Established	0.76
		Total	0.74
	11620 Cereal, Pasta and Baking Mix Manufacturing	Established	0.74
		Total	0.74
	11710 Bread Manufacturing (Factory based)	Established	0.86
		Total	0.86
	11720 Cake and Pastry Manufacturing (Factory based)	Established	0.77
		Total	0.76
	11730 Biscuit Manufacturing (Factory based)	Established	1.25
		Total	1.25
	11740 Bakery Product Manufacturing (Non-factory based)	Commenced	1.04
		Established	0.84
		Total	0.86
	11820 Confectionery Manufacturing	Established	0.77
		Total	0.78
	11920 Prepared Animal and Bird Feed Manufacturing	Commenced	0.96
		Established	0.76
		Total	0.79
	11990 Other Food Product Manufacturing n.e.c.	Commenced	0.84
		Established	0.82
		Total	0.82
	12110 Soft Drink, Cordial and Syrup Manufacturing	Established	0.85
		Total	0.88
	12120 Beer Manufacturing	Established	0.95
		Total	0.94
	12140 Wine and Other Alcoholic Beverage Manufacturing	Commenced	1.20
		Established	1.03
		Total	1.04
	13120 Natural Textile Manufacturing	Established	0.74
		Total	0.67
	13130 Synthetic Textile Manufacturing	Established	0.95
		Total	0.93
	13200 Leather Tanning, Fur Dressing and Leather Product Manufacturing	Established	0.77
		Total	0.77

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			All Mean
	13310 Textile Floor Covering Manufacturing	Established	0.69
		Total	0.69
	13330 Cut and Sewn Textile Product Manufacturing	Commenced	0.81
		Established	0.75
		Total	0.76
	13340 Textile Finishing and Other Textile Product Manufacturing	Established	0.71
		Total	0.71
	13400 Knitted Product Manufacturing	Established	0.79
		Total	0.79
	13510 Clothing Manufacturing	Commenced	0.70
		Established	0.75
		Total	0.75
	13520 Footwear Manufacturing	Established	0.80
		Total	0.80
	14110 Log Sawmilling	Established	0.79
		Total	0.79
	14130 Timber Resawing and Dressing	Established	0.77
		Total	0.77
	14910 Prefabricated Wooden Building Manufacturing	Established	0.80
		Total	0.79
	14920 Wooden Structural Fitting and Component Manufacturing	Commenced	0.78
		Established	0.77
		Total	0.77
	14930 Veneer and Plywood Manufacturing	Established	0.85
		Total	0.85
	14940 Reconstituted Wood Product Manufacturing	Established	0.75
		Total	0.70
	14990 Other Wood Product Manufacturing n.e.c.	Established	0.75
		Total	0.75
	15100 Pulp, Paper and Paperboard Manufacturing	Established	0.64
		Total	0.64
	15210 Corrugated Paperboard and Paperboard Container Manufacturing	Established	0.81
		Total	0.82
	15230 Paper Stationery Manufacturing	Established	0.76
		Total	0.76
	15290 Other Converted Paper Product Manufacturing	Established	0.63
		Total	0.65
	16110 Printing	Commenced	0.90
		Established	0.77
		Total	0.77
	16120 Printing Support Services	Commenced	0.71

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			All Mean
		Established	0.73
		Total	0.73
	16200 Reproduction of Recorded Media	Established	0.61
		Total	0.61
	17010 Petroleum Refining and Petroleum Fuel Manufacturing	Established	0.70
		Total	0.70
	17090 Other Petroleum and Coal Product Manufacturing	Established	0.81
		Total	0.86
	18120 Basic Organic Chemical Manufacturing	Established	0.78
		Total	0.78
	18210 Synthetic Resin and Synthetic Rubber Manufacturing	Established	0.71
		Total	0.71
	18310 Fertiliser Manufacturing	Established	0.84
		Total	0.85
	18320 Pesticide Manufacturing	Established	0.75
		Total	0.75
	18410 Human Pharmaceutical and Medicinal Product Manufacturing	Established	1.12
		Total	1.12
	18420 Veterinary Pharmaceutical and Medicinal Product Manufacturing	Established	0.82
		Total	0.82
	18510 Cleaning Compound Manufacturing	Established	0.66
		Total	0.69
	18520 Cosmetic and Toiletry Preparation Manufacturing	Established	0.84
		Total	0.84
	18990 Other Basic Chemical Product Manufacturing n.e.c.	Established	0.72
		Total	0.72
	19110 Polymer Film and Sheet Packaging Material Manufacturing	Established	0.84
		Total	0.83
	19120 Rigid and Semi-Rigid Polymer Product Manufacturing	Commenced	0.88
		Established	0.71
		Total	0.71
	19130 Polymer Foam Product Manufacturing	Established	0.75
		Total	0.75
	19140 Tyre Manufacturing	Established	0.85
		Total	0.86
	19150 Adhesive Manufacturing	Established	0.89
		Total	0.89
	19160 Paint and Coatings Manufacturing	Established	0.85
		Total	0.85
	19190 Other Polymer Product Manufacturing	Commenced	0.60
		Established	0.76

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		Total	0.76
	19200 Natural Rubber Product Manufacturing	Established	0.81
		Total	0.81
	20100 Glass and Glass Product Manufacturing	Established	0.81
		Total	0.81
	20210 Clay Brick Manufacturing	Established	0.90
		Total	0.90
	20290 Other Ceramic Product Manufacturing	Established	0.76
		Total	0.76
	20310 Cement and Lime Manufacturing	Total	0.69
	20320 Plaster Product Manufacturing	Established	0.81
		Total	0.80
	20330 Ready-Mixed Concrete Manufacturing	Established	0.74
		Total	0.80
	20340 Concrete Product Manufacturing	Commenced	0.89
		Established	0.72
		Total	0.73
	20900 Other Non-Metallic Mineral Product Manufacturing	Commenced	0.87
		Established	0.75
		Total	0.77
	21100 Iron Smelting and Steel Manufacturing	Commenced	1.04
		Established	0.74
		Total	0.76
	21210 Iron and Steel Casting	Established	0.72
		Total	0.72
	21220 Steel Pipe and Tube Manufacturing	Established	0.66
		Total	0.66
	21320 Aluminium Smelting	Established	0.70
		Total	0.70
	21390 Other Basic Non-Ferrous Metal Manufacturing	Established	0.81
		Total	0.81
	21410 Non-Ferrous Metal Casting	Established	0.70
		Total	0.69
	21420 Aluminium Rolling, Drawing, Extruding	Established	0.65
		Total	0.67
	21490 Other Basic Non-Ferrous Metal Product Manufacturing	Established	0.78
		Total	0.78
	22100 Iron and Steel Forging	Established	0.78
		Total	0.76
	22210 Structural Steel Fabricating	Commenced	0.75
		Established	0.76



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		Total	0.76
	22220 Prefabricated Metal Building Manufacturing	Commenced	0.68
		Established	5.35
		Total	5.07
	22230 Architectural Aluminium Product Manufacturing	Commenced	0.80
		Established	0.80
		Total	0.80
	22240 Metal Roof and Guttering Manufacturing (except Aluminium)	Established	0.90
		Total	0.89
	22290 Other Structural Metal Product Manufacturing	Commenced	0.71
		Established	0.77
		Total	0.77
	22310 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	Commenced	0.54
		Established	0.60
		Total	0.59
	22390 Other Metal Container Manufacturing	Established	0.70
		Total	0.76
	22400 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	Commenced	0.89
		Established	0.71
		Total	0.72
	22910 Spring and Wire Product Manufacturing	Established	0.76
		Total	0.75
	22920 Nut, Bolt, Screw and Rivet Manufacturing	Established	0.73
		Total	0.74
	22930 Metal Coating and Finishing	Commenced	1.18
		Established	0.69
		Total	0.71
	22990 Other Fabricated Metal Product Manufacturing n.e.c.	Commenced	0.66
		Established	0.70
		Total	0.70
	23110 Motor Vehicle Manufacturing	Established	0.81
		Total	0.81
	23120 Motor Vehicle Body and Trailer Manufacturing	Commenced	0.92
		Established	0.84
		Total	0.84
	23130 Automotive Electrical Component Manufacturing	Established	0.58
		Total	0.57
	23190 Other Motor Vehicle Parts Manufacturing	Commenced	0.72
		Established	0.75
		Total	0.75
	23910 Shipbuilding and Repair Services	Established	0.67

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		Total	0.68
	23920 Boatbuilding and Repair Services	Commenced	1.01
		Established	0.72
		Total	0.73
	23930 Railway Rolling Stock Manufacturing and Repair Services	Established	1.06
		Total	1.06
	23940 Aircraft Manufacturing and Repair Services	Commenced	1.00
		Established	0.72
		Total	0.74
	23990 Other Transport Equipment Manufacturing n.e.c.	Established	0.77
		Total	0.77
	24110 Photographic, Optical and Ophthalmic Equipment Manufacturing	Established	0.90
		Total	0.90
	24120 Medical and Surgical Equipment Manufacturing	Commenced	0.63
		Established	0.68
		Total	0.67
	24190 Other Professional and Scientific Equipment Manufacturing	Established	0.58
		Total	0.59
	24211 Computer and Related Equipment Manufacturing	Established	0.71
		Total	0.71
	24219 Business Machine (Electronic) Manufacturing n.e.c.	Established	0.80
		Total	0.73
	24220 Communication Equipment Manufacturing	Established	0.74
		Total	0.74
	24290 Other Electronic Equipment Manufacturing	Commenced	0.84
		Established	0.80
		Total	0.80
	24310 Electric Cable and Wire Manufacturing	Established	0.60
		Total	0.60
	24320 Electric Lighting Equipment Manufacturing	Established	0.70
		Total	0.70
	24390 Other Electrical Equipment Manufacturing	Established	0.83
		Total	0.81
	24410 Whiteware Appliance Manufacturing	Established	0.89
		Total	0.89
	24490 Other Domestic Appliance Manufacturing	Established	0.67
		Total	0.71
	24510 Pump and Compressor Manufacturing	Established	0.76
		Total	0.78
	24520 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	Established	0.79
		Total	0.81

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	24610 Agricultural Machinery and Equipment Manufacturing	Established Total	0.76 0.77
	24620 Mining and Construction Machinery Manufacturing	Established Total	0.69 0.72
	24630 Machine Tool and Parts Manufacturing	Commenced Established Total	0.88 0.78 0.79
	24690 Other Specialised Machinery and Equipment Manufacturing	Established Total	0.77 0.77
	24910 Lifting and Material Handling Equipment Manufacturing	Established Total	0.83 0.83
	24990 Other Machinery and Equipment Manufacturing n.e.c.	Commenced Established Total	0.67 0.73 0.73
	25110 Wooden Furniture and Upholstered Seat Manufacturing	Commenced Established Total	0.86 0.76 0.77
	25120 Metal Furniture Manufacturing	Established Total	0.73 0.74
	25130 Mattress Manufacturing	Established Total	0.76 0.78
	25190 Other Furniture Manufacturing	Established Total	0.76 0.75
	25910 Jewellery and Silverware Manufacturing	Established Total	0.73 0.73
	25920 Toy, Sporting and Recreational Product Manufacturing	Established Total	0.73 0.73
	25990 Other Manufacturing n.e.c.	Commenced Established Total	0.80 0.69 0.70
d.Electricity, Gas, Water and Waste Services	27000 Gas Supply	Established Total	0.60 0.61
	28110 Water Supply	Established Total	0.75 0.75
	28120 Sewerage and Drainage Services	Established Total	0.53 0.53
	29110 Solid Waste Collection Services	Commenced Established Total	146.45 0.62 10.50
	29190 Other Waste Collection Services	Established Total	0.61 0.60

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e.Construction	29210 Waste Treatment and Disposal Services	Commenced	0.76
		Established	0.70
		Total	0.70
	29220 Waste Remediation and Materials Recovery Services	Commenced	1.35
		Established	0.68
		Total	0.72
	30110 House Construction	Commenced	0.86
		Established	0.80
		Total	0.80
	30190 Other Residential Building Construction	Commenced	0.93
		Established	1.06
		Total	1.05
	30200 Non-Residential Building Construction	Commenced	2.12
		Established	1.16
		Total	1.23
	31010 Road and Bridge Construction	Commenced	0.69
		Established	0.69
		Total	0.69
	31091 Swimming and Spa Pool Construction or Installation (Below Ground Concrete or Fibreglass)	Commenced	0.73
		Established	0.85
		Total	0.84
	31099 Other Heavy and Civil Engineering Construction n.e.c.	Commenced	0.52
		Established	0.75
		Total	0.74
	32110 Land Development and Subdivision	Commenced	1.94
		Established	0.77
		Total	0.78
	32120 Site Preparation Services	Commenced	0.62
		Established	0.59
		Total	0.59
	32210 Concreting Services	Commenced	0.72
		Established	0.68
		Total	0.68
	32220 Bricklaying Services	Commenced	0.56
		Established	0.57
		Total	0.57
	32230 Roofing Services	Commenced	0.61
		Established	0.65
		Total	0.64
	32240 Structural Steel Erection Services	Commenced	0.56
		Established	0.64

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		Total	0.64
	32310 Plumbing Services	Commenced	0.67
		Established	0.69
		Total	0.69
	32320 Electrical Services	Commenced	0.67
		Established	0.67
		Total	0.67
	32330 Air Conditioning and Heating Services	Commenced	0.71
		Established	0.76
		Total	0.75
	32340 Fire and Security Alarm Installation Services	Commenced	0.62
		Established	0.66
		Total	0.66
	32390 Other Building Installation Services	Commenced	0.69
		Established	0.70
		Total	0.70
	32410 Plastering and Ceiling Services	Commenced	0.57
		Established	0.60
		Total	0.59
	32420 Carpentry Services	Commenced	0.65
		Established	0.65
		Total	0.65
	32430 Tiling and Carpeting Services	Commenced	0.57
		Established	0.59
		Total	0.59
	32440 Painting and Decorating Services	Commenced	0.53
		Established	0.59
		Total	0.58
	32450 Glazing Services	Commenced	0.69
		Established	0.70
		Total	0.69
	32910 Landscape Construction Services	Commenced	0.78
		Established	0.70
		Total	0.71
	32920 Hire of Construction Machinery with Operator	Commenced	0.45
		Established	0.57
		Total	0.57
	32990 Other Construction Services n.e.c.	Commenced	0.69
		Established	0.66
		Total	0.66
f.Wholesale Trade	33110 Wool Wholesaling	Established	0.77

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.  
\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.77
	33120 Cereal Grain Wholesaling	Established	0.84
		Total	0.84
	33190 Other Agricultural Product Wholesaling	Commenced	1.03

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
	0.67
	0.67
	0.79
	0.78
	0.76
	0.76
	0.75
	0.78
	0.81
	0.81
	1.02
	1.02
	0.84
	0.84
	0.81
	0.82
	0.82
	0.78
	0.76
	0.76
	0.81
	0.90
	0.90
	0.21
	0.85
	0.84
	0.61
	0.84
	0.84
	0.82
	0.82
	0.93
	0.93
	0.74
	0.81
	0.80
	0.81
	0.75
	0.75
	0.66
	0.80

***Taxation Statistics 2009–10***

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio
Median
0.80
0.85
0.85
0.64
0.75
0.75
0.84
0.77
0.77
0.89
0.89
0.70
0.73
0.73
0.59
0.65
0.65
0.78
0.78
0.74
0.77
0.77
0.74
0.80
0.80
0.86
0.57
0.58
0.78
0.78
0.61
0.61
0.90
0.94
0.94
0.56
0.75
0.75
0.64
0.64
0.77



**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.77
	0.78
	0.76
	0.84
	0.84
	0.70
	0.70
	0.76
	0.84
	0.25
	0.45
	0.44
	0.74
	0.74
	0.42
	0.54
	0.54
	0.53
	0.53
	0.84
	0.78
	0.79
	0.65
	0.65
	0.47
	0.70
	0.70
	0.47
	0.47
	0.55
	0.57
	0.61
	0.61
	0.73
	0.73
	0.52
	0.61
	0.61
	0.75
	0.75
	0.71

***Taxation Statistics 2009–10***

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
0.65	
0.65	
0.49	
0.49	
0.25	
0.25	
0.60	
0.60	
0.46	
0.65	
0.34	
0.34	
0.72	
0.73	
0.68	
0.68	
0.81	
0.81	
0.59	
0.59	
0.49	
0.37	
0.46	
0.21	
0.21	
0.64	
0.57	
0.43	
0.50	
0.50	
0.92	
0.92	
0.75	
0.76	
0.81	
0.81	
0.85	
0.85	
0.77	
0.77	
0.70	

***Taxation Statistics 2009–10***

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
0.70	
0.87	
0.87	
0.84	
0.82	
0.83	
0.83	
0.78	
0.78	
0.80	
0.80	
0.87	
0.87	
0.76	
0.76	
0.85	
0.85	
0.88	
0.85	
0.85	
0.81	
0.80	
0.79	
0.82	
0.82	
0.67	
0.79	
0.79	
0.85	
0.85	
0.82	
0.82	
0.88	
0.82	
0.83	
0.64	
0.64	
0.96	
0.87	
0.79	
0.81	

***Taxation Statistics 2009–10***

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
0.81	
0.81	
0.80	
0.81	
0.81	
0.74	
0.73	
0.82	
0.82	
0.43	
0.78	
0.78	
0.85	
0.85	
0.81	
0.81	
0.77	
0.80	
0.82	
0.82	
0.78	
0.82	
0.82	
0.82	
0.82	
0.74	
0.74	
0.80	
0.80	
0.68	
0.68	
0.82	
0.84	
0.81	
0.81	
0.72	
0.74	
0.91	
0.80	
0.80	
0.71	

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
	0.75
	0.74
	0.70
	0.70
	0.54
	0.54
	0.65
	0.65
	0.85
	0.85
	0.73
	0.73
	0.88
	0.88
	0.68
	0.68
	0.75
	0.75
	0.80
	0.80
	0.67
	0.68
	0.84
	0.84
	0.54
	0.54
	0.82
	0.82
	0.65
	0.77
	0.77
	0.77
	0.77
	0.84
	0.88
	0.88
	0.88
	0.85
	0.85
	0.66
	0.79

***Taxation Statistics 2009–10***

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
0.78	
0.79	
0.79	
0.79	
0.79	
0.80	
0.80	
0.76	
0.78	
0.79	
0.77	
0.77	
0.78	
0.79	
0.89	
0.79	
0.80	
0.62	
0.78	
0.76	
0.92	
0.80	
0.81	
0.74	
0.74	
0.67	
0.67	
0.81	
0.81	
0.77	
0.77	
0.67	
0.67	
0.73	
0.73	
0.76	
0.76	
0.84	
0.84	
0.76	
0.78	

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.78
	0.78
	0.82
	0.81
	0.68
	0.85
	0.85
	0.77
	0.77
	0.65
	0.80
	0.80
	0.47
	0.65
	0.63
	0.74
	0.77
	0.78
	0.78
	0.78
	0.77
	0.77
	0.78
	0.79
	0.79
	0.72
	0.72
	0.69
	0.71
	0.71
	0.79
	0.79
	0.85
	0.86
	0.86
	0.63
	0.54
	0.72
	0.77
	0.77
	0.68

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
	0.68
	0.71
	0.77
	0.77
	0.73
	0.73
	0.98
	0.73
	0.73
	0.80
	0.80
	0.69
	0.69
	0.52
	0.66
	0.66
	0.64
	0.65
	0.77
	0.77
	0.75
	0.64
	0.74
	0.74
	0.79
	0.79
	0.79
	0.63
	0.63
	0.77
	0.77
	0.73
	0.73
	0.87
	0.87
	0.74
	0.75
	0.71
	0.72
	0.85
	0.86



***Taxation Statistics 2009–10***

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
0.79	
0.80	
0.72	
0.72	
0.71	
0.72	
0.72	
0.84	
0.84	
0.74	
0.74	
0.73	
0.80	
0.80	
0.85	
0.80	
0.80	
0.77	
0.78	
0.80	
0.80	
0.83	
0.82	
0.78	
0.78	
0.74	
0.75	
0.67	
0.72	
0.72	
0.65	
0.65	
0.81	
0.81	
0.51	
0.51	
0.60	
0.64	
0.63	
0.62	
0.62	

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.46
	0.69
	0.69
	0.92
	0.70
	0.71
	0.78
	0.76
	0.76
	0.71
	0.55
	0.56
	0.68
	0.65
	0.65
	0.59
	0.70
	0.70
	0.70
	0.81
	0.80
	0.48
	0.66
	0.65
	0.53
	0.28
	0.29
	0.59
	0.58
	0.58
	0.72
	0.72
	0.72
	0.56
	0.58
	0.57
	0.65
	0.67
	0.67
	0.43
	0.66

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.64
	0.68
	0.71
	0.71
	0.66
	0.69
	0.68
	0.77
	0.80
	0.79
	0.62
	0.70
	0.70
	0.68
	0.76
	0.75
	0.59
	0.62
	0.62
	0.66
	0.70
	0.69
	0.52
	0.57
	0.57
	0.50
	0.58
	0.58
	0.65
	0.74
	0.74
	0.78
	0.74
	0.75
	0.39
	0.55
	0.55
	0.60
	0.69
	0.68
	0.79

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

Trust activity statement ratios	
Median	
	0.79
	0.91
	0.91
	0.97

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.03		0.03	0.03		0.03	0.22		0.18	0.22		0.18
0.03		0.03	0.03		0.03	0.22		0.18	0.22		0.18
0.03		0.04	0.04		0.04	0.26		0.24	0.24		0.22
0.03		0.04	0.04		0.04	0.26		0.24	0.24		0.22
0.02		0.03	0.03		0.04	0.22		0.20	0.22		0.19
0.02		0.03	0.03		0.04	0.22		0.20	0.22		0.19
0.03		0.04	0.03		0.04	0.25		0.22	0.25		0.22
0.03		0.04	0.03		0.04	0.26		0.22	0.26		0.22
0.01		0.03	0.03		0.04	0.28		0.23	0.20		0.20
0.01		0.03	0.03		0.04	0.28		0.23	0.20		0.21
-0.07		-0.07	-0.06		-0.06	0.19		0.19	0.19		0.18
-0.07		-0.07	-0.06		-0.06	0.19		0.19	0.19		0.18
-0.04		-0.04	-0.03		-0.04	0.24		0.24	0.23		0.24
-0.04		-0.04	-0.03		-0.04	0.24		0.24	0.23		0.24
-0.07		-0.06	-0.06		-0.05	0.26		0.25	0.27		0.25
-0.05		-0.05	-0.03		-0.04	0.16		0.12	0.13		0.10
-0.05		-0.05	-0.03		-0.04	0.16		0.12	0.14		0.11
-0.03		-0.04	-0.02		-0.03	0.29		0.21	0.25		0.21
-0.04		-0.03	-0.02		-0.02	0.22		0.16	0.16		0.12
-0.04		-0.03	-0.02		-0.02	0.22		0.16	0.16		0.12
-0.03		-0.03	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
-0.06		-0.07	-0.04		-0.05	0.26		0.21	0.22		0.17
-0.06		-0.06	-0.04		-0.04	0.27		0.24	0.23		0.17
0.02		n.a.	0.02		n.a.	n.a.		n.a.	n.a.		n.a.
-0.04		-0.04	-0.03		-0.04	0.24		0.18	0.19		0.18
-0.04		-0.04	-0.03		-0.04	0.23		0.18	0.19		0.17
-0.05		-0.06	-0.05		-0.06	n.a.		n.a.	n.a.		n.a.
-0.05		-0.05	-0.03		-0.04	0.20		0.14	0.14		0.12
-0.05		-0.05	-0.03		-0.04	0.20		0.14	0.14		0.12
-0.06		-0.05	-0.03		-0.04	0.30		0.20	0.19		0.19
-0.06		-0.05	-0.03		-0.04	0.30		0.20	0.19		0.19
-0.07		-0.03	-0.03		-0.02	0.48		0.19	0.21		0.19
-0.07		-0.03	-0.03		-0.02	0.48		0.19	0.21		0.19
-0.06		-0.06	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
-0.04		-0.04	-0.02		-0.04	0.21		0.17	0.16		0.15
-0.04		-0.04	-0.02		-0.04	0.21		0.17	0.16		0.15
-0.02		0.02	0.03		0.02	0.15		0.11	0.12		0.11
0.02		0.02	0.03		0.03	0.12		0.07	0.09		0.07
0.02		0.02	0.03		0.03	0.12		0.08	0.09		0.07
-0.03		0.01	0.03		0.04	0.20		0.11	0.12		0.05
n.a.		0.02	0.03		0.03	0.13		0.09	0.10		0.07

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
n.a.	0.02	0.03	0.03	0.03	0.13	0.09	0.10	0.07	0.07
0.03	0.02	0.04	0.02	0.02	0.07	0.05	0.08	0.07	0.07
0.02	0.01	0.04	0.02	0.02	0.06	0.03	0.08	0.07	0.07
-0.03	0.02	0.03	0.03	0.03	0.10	0.08	0.08	0.08	0.08
0.02	0.02	0.03	0.03	0.03	0.11	0.08	0.09	0.07	0.07
0.01	0.02	0.03	0.03	0.03	0.11	0.08	0.09	0.07	0.07
-0.01	0.01	0.03	0.02	0.02	0.12	0.06	0.08	0.05	0.05
0.01	0.02	0.02	0.02	0.02	0.07	0.05	0.06	0.05	0.05
0.01	0.02	0.02	0.02	0.02	0.08	0.05	0.06	0.05	0.05
-0.01	0.00	0.02	0.02	0.02	0.10	0.06	0.06	0.05	0.05
n.a.	n.a.	0.02	0.02	0.02	0.10	0.06	0.06	0.05	0.05
-0.03	0.00	0.01	0.02	0.02	0.08	0.05	0.07	0.05	0.05
0.01	0.02	0.02	0.02	0.02	0.06	0.05	0.05	0.04	0.04
0.01	0.02	0.02	0.02	0.02	0.06	0.05	0.05	0.04	0.04
-0.07	0.01	-0.04	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.11	0.08	0.09	0.07	0.07
0.02	0.03	0.03	0.03	0.03	0.11	0.08	0.09	0.07	0.07
0.02	0.02	0.03	0.03	0.03	0.09	0.07	0.08	0.06	0.06
0.02	0.02	0.03	0.03	0.03	0.09	0.07	0.08	0.06	0.06
0.01	0.01	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	0.01	0.01	0.02	0.02	0.14	0.10	0.12	0.09	0.09
-0.01	0.01	0.01	0.02	0.02	0.13	0.10	0.12	0.09	0.09
0.02	0.02	0.03	0.03	0.03	0.11	0.08	0.11	0.08	0.08
0.02	0.02	0.02	0.02	0.02	0.09	0.07	0.09	0.07	0.07
0.02	0.02	0.02	0.02	0.02	0.10	0.07	0.09	0.07	0.07
-0.06	-0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.04	0.03	0.04	0.04	0.20	0.12	0.14	0.11	0.11
0.02	0.04	0.03	0.04	0.04	0.20	0.12	0.14	0.11	0.11
-0.02	-0.02	-0.01	-0.02	-0.02	0.14	0.10	0.12	0.09	0.09
-0.02	-0.02	-0.01	-0.01	-0.01	0.14	0.10	0.12	0.09	0.09
-0.01	-0.01	0.02	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.01	0.02	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
-0.09	-0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.04	0.00	0.02	0.03	0.03	0.21	0.16	0.15	0.14	0.14
-0.04	0.00	0.02	0.03	0.03	0.22	0.16	0.15	0.14	0.14
0.01	-0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.12	0.09	0.12	0.09	0.09
0.02	0.03	0.03	0.03	0.03	0.12	0.09	0.12	0.09	0.09
-0.04	-0.02	-0.02	-0.02	-0.02	0.17	0.16	0.16	0.15	0.15
-0.04	-0.02	-0.02	-0.02	-0.02	0.17	0.16	0.16	0.15	0.15
-0.01	0.02	0.02	0.03	0.03	0.24	0.18	0.19	0.13	0.13

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.01	0.02		0.03	0.03		0.24	0.20		0.19	0.13	
-0.02	-0.03		-0.02	-0.03		0.30	0.22		0.23	0.20	
-0.02	-0.03		-0.02	-0.03		0.30	0.22		0.23	0.20	
-0.02	-0.04		n.a.	-0.02		0.29	0.18		0.19	0.18	
-0.02	-0.02		n.a.	-0.02		0.29	0.18		0.19	0.18	
-0.03	-0.05		n.a.	-0.04		0.82	0.38		n.a.	n.a.	
-0.03	-0.05		n.a.	-0.04		0.82	0.38		n.a.	n.a.	
-0.02	-0.01		0.02	0.03		0.27	0.20		0.20	0.15	
-0.02	-0.01		0.01	0.03		0.26	0.17		0.19	0.12	
-0.03	0.04		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.04	0.05		0.25	0.18		0.22	0.18	
0.03	0.05		0.04	0.05		0.26	0.21		0.23	0.18	
0.03	0.03		0.04	0.03		0.23	0.21		0.23	0.20	
0.03	0.03		0.03	0.03		0.23	0.20		0.23	0.20	
-0.03	-0.05		-0.02	-0.05		n.a.	n.a.		n.a.	n.a.	
-0.02	-0.03		-0.01	-0.02		0.21	0.15		0.17	0.14	
-0.02	-0.03		-0.01	-0.02		0.21	0.15		0.17	0.14	
-0.10	-0.04		-0.02	-0.04		0.63	0.13		n.a.	n.a.	
-0.10	-0.04		-0.02	-0.04		0.63	0.13		n.a.	n.a.	
-0.01	-0.05		-0.01	-0.05		0.36	0.27		0.36	0.27	
-0.03	-0.03		-0.01	-0.02		0.32	0.24		0.30	0.26	
-0.03	-0.03		-0.01	-0.02		0.33	0.25		0.30	0.27	
-0.01	-0.01		n.a.	n.a.		0.23	0.20		0.18	0.17	
-0.02	-0.01		n.a.	n.a.		0.24	0.20		0.19	0.17	
-0.04	-0.06		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.03	-0.02		-0.01	-0.01		0.27	0.19		0.22	0.19	
-0.03	-0.02		-0.01	-0.01		0.26	0.19		0.22	0.19	
-0.01	-0.01		n.a.	-0.01		0.17	0.15		0.17	0.15	
-0.02	-0.01		-0.01	-0.01		0.17	0.15		0.17	0.15	
n.a.	-0.01		0.01	0.01		0.19	0.15		0.18	0.15	
n.a.	-0.01		0.01	0.00		0.20	0.15		0.20	0.15	
-0.01	-0.02		-0.01	-0.01		0.22	0.13		0.24	0.13	
-0.01	-0.01		-0.01	-0.01		0.22	0.13		0.24	0.13	
0.03	0.03		0.04	0.04		0.35	0.22		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.35	0.22		n.a.	n.a.	
-0.01	0.03		-0.01	0.03		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		0.30	0.23		0.25	0.23	
0.04	0.05		0.04	0.05		0.30	0.23		0.26	0.23	
0.05	0.06		0.05	0.06		0.48	0.53		0.47	0.53	
0.05	0.06		0.05	0.06		0.48	0.53		0.47	0.53	
n.a.	0.02		n.a.	0.02		0.18	0.12		0.21	0.16	

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.02		0.03	0.03		0.03	0.19		0.14	0.17		0.13
0.02		0.03	0.03		0.03	0.19		0.14	0.17		0.13
0.04		0.05	0.04		0.05	0.26		0.21	0.24		0.21
0.05		0.05	0.05		0.05	0.27		0.21	0.25		0.21
0.05		0.06	0.06		0.08	n.a.		n.a.	n.a.		n.a.
0.06		0.08	0.06		0.08	n.a.		n.a.	n.a.		n.a.
0.05		0.05	n.a.		n.a.	0.30		0.19	n.a.		n.a.
0.05		0.05	n.a.		n.a.	0.30		0.19	n.a.		n.a.
0.01		0.02	0.03		0.04	0.22		0.17	0.22		0.17
0.01		0.04	0.04		0.04	0.29		0.17	0.29		0.17
0.05		0.05	0.05		0.05	n.a.		n.a.	n.a.		n.a.
0.05		0.05	0.05		0.05	n.a.		n.a.	n.a.		n.a.
0.02		0.03	0.03		0.04	0.18		0.14	0.16		0.14
0.02		0.03	0.03		0.03	0.18		0.14	0.16		0.14
0.03		0.04	0.04		0.04	0.17		0.15	0.17		0.15
-0.01		0.04	0.04		0.04	0.18		0.15	0.17		0.15
n.a.		0.00	0.01		0.00	n.a.		n.a.	n.a.		n.a.
n.a.		0.00	0.01		0.00	n.a.		n.a.	n.a.		n.a.
0.03		0.04	0.05		0.05	0.26		0.19	0.28		0.26
0.03		0.04	0.05		0.05	0.26		0.26	0.28		0.26
-0.17		0.06	-0.17		0.06	n.a.		n.a.	n.a.		n.a.
0.06		0.05	0.06		0.05	n.a.		n.a.	n.a.		n.a.
-0.03		0.06	-0.03		0.06	0.36		0.13	0.36		0.13
0.03		0.02	0.03		0.02	n.a.		n.a.	n.a.		n.a.
0.03		0.02	0.03		0.02	0.44		0.38	n.a.		n.a.
0.04		0.05	0.05		0.05	0.33		0.24	0.33		0.24
0.03		0.04	0.04		0.04	0.31		0.24	0.31		0.24
0.06		0.06	0.06		0.07	0.45		0.32	0.36		0.29
0.04		0.06	0.05		0.06	0.29		0.24	0.28		0.24
0.04		0.06	0.05		0.06	0.31		0.26	0.29		0.25
-0.01		-0.01	0.01		0.01	0.19		0.14	0.21		0.15
-0.01		-0.01	0.01		0.01	0.18		0.13	0.20		0.15
0.01		-0.01	0.02		0.02	0.16		0.09	0.17		0.09
0.01		-0.01	0.02		0.02	0.15		0.07	0.17		0.09
-0.01		-0.02	-0.01		-0.02	0.17		0.13	0.17		0.11
-0.01		-0.02	-0.01		-0.02	0.17		0.11	0.17		0.11
-0.01		-0.01	n.a.		-0.01	0.14		0.10	0.12		0.09
-0.01		-0.01	n.a.		-0.01	0.14		0.10	0.12		0.09
0.02		0.01	0.01		0.00	0.20		0.12	n.a.		n.a.
n.a.		0.00	-0.01		-0.01	0.20		0.12	n.a.		n.a.
0.03		0.04	0.04		0.05	0.18		0.14	0.18		0.14



**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.03	0.04	0.04	0.05	0.18	0.14	0.18	0.14	0.14	0.12
-0.05	-0.04	-0.02	-0.03	0.22	0.15	0.14	0.12	0.12	0.12
-0.05	-0.04	-0.02	-0.03	0.22	0.15	0.14	0.12	0.17	0.17
-0.03	-0.02	-0.03	-0.01	0.21	0.19	0.19	0.19	0.17	0.17
-0.06	-0.02	-0.03	-0.01	0.20	0.18	0.19	0.19	0.13	0.13
-0.04	-0.02	n.a.	-0.01	0.22	0.13	0.16	0.13	0.13	0.13
-0.04	-0.02	n.a.	-0.01	0.22	0.13	0.16	0.13	n.a.	n.a.
-0.02	-0.04	-0.02	-0.04	0.15	0.15	n.a.	n.a.	n.a.	n.a.
-0.02	-0.04	-0.01	-0.04	0.15	0.15	n.a.	n.a.	n.a.	n.a.
n.a.	-0.01	n.a.	-0.01	0.27	0.29	0.27	0.29	0.27	0.29
n.a.	-0.01	n.a.	-0.02	0.27	0.29	0.27	0.29	0.27	0.29
n.a.	0.00	0.01	0.00	0.30	0.28	0.27	0.28	0.27	0.28
-0.01	-0.01	0.01	0.00	0.30	0.28	0.27	0.28	0.27	0.28
0.03	0.05	0.04	0.05	0.27	0.24	0.26	0.25	0.25	0.24
0.04	0.05	0.04	0.05	0.26	0.24	0.25	0.24	0.28	0.28
n.a.	0.05	0.04	0.04	0.48	0.28	0.28	0.28	0.28	0.28
n.a.	0.05	0.04	0.04	0.48	0.28	0.28	0.28	0.28	0.28
-0.01	0.01	0.01	0.01	0.32	0.30	0.27	0.29	0.29	0.31
0.02	0.01	0.02	0.02	0.32	0.32	0.30	0.31	0.31	0.30
0.02	0.01	0.02	0.02	0.32	0.32	0.29	0.30	0.30	0.30
0.03	0.04	0.04	0.04	0.27	0.22	0.24	0.18	0.18	0.18
0.03	0.03	0.03	0.04	0.26	0.21	0.23	0.18	0.18	0.18
-0.03	-0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.02	0.03	0.02	0.14	0.09	0.12	0.09	0.09	0.09
0.02	0.02	0.03	0.02	0.14	0.09	0.12	0.09	0.15	0.15
0.01	-0.01	0.01	-0.01	0.21	0.19	0.23	0.15	0.15	0.15
n.a.	-0.01	n.a.	0.00	0.19	0.17	0.17	0.15	0.15	0.15
n.a.	-0.01	n.a.	0.00	0.19	0.17	0.18	0.15	0.15	0.15
n.a.	0.01	0.01	0.02	0.16	0.14	0.17	0.15	0.15	0.15
n.a.	0.00	0.01	0.02	0.16	0.14	0.17	0.15	0.20	0.20
0.02	0.03	0.05	0.04	0.28	0.20	0.23	0.20	0.20	0.20
0.02	0.03	0.05	0.04	0.28	0.21	0.23	0.20	0.20	0.20
-0.04	0.00	0.03	0.01	0.26	0.15	n.a.	n.a.	n.a.	n.a.
n.a.	0.01	0.02	0.03	0.27	0.17	0.17	0.14	0.14	0.14
n.a.	0.01	0.02	0.03	0.27	0.17	0.16	0.14	0.14	0.14
0.03	0.02	0.03	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03	0.04	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.02	0.22	0.13	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.02	0.22	0.14	0.16	0.14	0.14	0.14
0.02	0.02	0.03	0.03	0.20	0.19	0.20	0.19	0.19	0.19
0.02	0.02	0.03	0.03	0.20	0.19	0.20	0.19	0.19	0.19

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.03		0.02	0.03		0.03	0.23		0.15	0.19		0.15
0.03		0.02	0.03		0.03	0.23		0.15	0.19		0.15
0.03		0.03	0.04		0.03	0.23		0.19	0.19		0.16
0.03		0.04	0.04		0.04	0.22		0.21	0.22		0.21
0.03		0.03	0.04		0.04	0.23		0.21	0.22		0.21
0.03		0.04	0.03		0.04	0.26		0.21	0.24		0.20
0.03		0.04	0.03		0.04	0.26		0.21	0.24		0.20
0.03		0.03	0.03		0.03	0.21		0.17	0.22		0.17
0.03		0.03	0.03		0.03	0.21		0.17	0.22		0.17
0.02		0.02	0.03		0.02	0.19		0.15	n.a.		n.a.
0.02		0.03	0.03		0.04	0.22		0.19	0.22		0.19
0.02		0.03	0.03		0.04	0.22		0.19	0.21		0.19
0.02		0.02	0.02		0.03	0.24		0.20	0.24		0.20
0.02		0.02	0.02		0.03	0.24		0.20	0.24		0.20
0.03		0.03	0.04		0.03	0.22		0.19	0.21		0.19
0.03		0.03	0.04		0.03	0.22		0.19	0.21		0.19
0.03		0.02	0.03		0.03	0.17		0.14	0.17		0.14
0.03		0.02	0.03		0.03	0.17		0.14	0.17		0.14
0.02		0.02	0.03		0.02	0.17		0.14	0.15		0.13
0.02		0.02	0.02		0.02	0.17		0.15	0.15		0.14
0.02		0.02	0.03		0.03	0.25		0.23	0.19		0.19
0.03		0.03	0.03		0.03	0.22		0.20	0.20		0.19
0.03		0.03	0.03		0.03	0.22		0.20	0.20		0.20
0.03		0.03	0.02		0.02	0.20		0.19	0.21		0.19
0.03		0.03	0.02		0.02	0.20		0.19	0.21		0.19
0.03		0.03	0.03		0.03	0.17		0.15	0.17		0.14
0.03		0.03	0.03		0.03	0.17		0.15	0.17		0.14
0.03		0.03	0.04		0.04	0.24		0.20	0.23		0.19
0.03		0.03	0.04		0.04	0.24		0.20	0.23		0.19
0.03		0.03	0.03		0.03	0.19		0.15	0.19		0.15
0.03		0.03	0.03		0.03	0.19		0.15	0.19		0.15
0.03		0.03	0.03		0.03	0.26		0.17	0.21		0.15
0.03		0.03	0.03		0.03	0.25		0.16	0.21		0.15
0.03		0.03	0.03		0.03	0.26		0.25	0.26		0.25
0.03		0.03	0.03		0.03	0.26		0.25	0.26		0.25
0.03		0.02	0.03		0.02	0.15		0.11	0.15		0.11
0.03		0.03	0.03		0.03	0.17		0.13	0.17		0.13
0.01		0.02	0.02		0.03	0.23		0.20	0.22		0.19
0.03		0.03	0.03		0.04	0.25		0.23	0.23		0.23
0.03		0.03	0.03		0.04	0.24		0.23	0.23		0.23
0.02		0.02	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.04		0.04	0.04		0.04	0.28		0.26	0.27		0.26
0.04		0.04	0.04		0.04	0.29		0.26	0.27		0.26
0.04		0.04	0.04		0.04	0.28		0.26	0.28		0.22
0.04		0.04	0.04		0.04	0.28		0.26	0.28		0.22
0.02		0.02	0.03		0.03	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.03		0.03	n.a.		n.a.	n.a.		n.a.
0.04		0.03	0.06		0.04	0.18		0.13	0.20		0.15
0.04		0.03	0.06		0.04	0.18		0.13	0.20		0.15
0.03		0.03	0.04		0.03	0.19		0.15	0.19		0.18
0.03		0.03	0.04		0.03	0.19		0.15	0.19		0.18
0.03		0.03	0.03		0.03	0.19		0.16	0.19		0.16
0.03		0.03	0.03		0.03	0.19		0.16	0.19		0.16
0.01		0.01	0.01		0.02	0.16		0.13	0.17		0.13
0.01		0.01	0.01		0.02	0.16		0.13	0.17		0.13
n.a.		0.02	0.02		0.02	0.12		0.11	n.a.		n.a.
n.a.		0.02	0.02		0.02	0.12		0.11	n.a.		n.a.
n.a.		0.02	0.03		0.02	0.48		0.20	0.20		0.14
n.a.		0.02	0.03		0.02	0.48		0.20	0.20		0.14
n.a.		-0.01	0.01		-0.01	n.a.		n.a.	n.a.		n.a.
n.a.		-0.01	0.01		-0.01	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.02		0.03	0.14		0.13	0.13		0.14
0.02		0.03	0.03		0.03	0.15		0.14	0.15		0.14
0.01		0.02	0.02		0.02	0.18		0.16	0.20		0.16
0.01		0.02	0.02		0.02	0.19		0.16	0.20		0.16
0.01		0.02	0.06		0.05	n.a.		n.a.	n.a.		n.a.
0.01		0.02	0.06		0.05	n.a.		n.a.	n.a.		n.a.
0.02		0.03	0.03		0.03	0.20		0.17	0.16		0.16
0.02		0.03	0.03		0.03	0.20		0.17	0.17		0.16
0.04		0.03	0.04		0.04	n.a.		n.a.	n.a.		n.a.
0.03		0.03	0.03		0.03	0.21		0.18	0.20		0.18
0.03		0.03	0.03		0.03	0.21		0.18	0.20		0.18
0.02		0.02	0.03		0.03	0.17		0.13	0.18		0.13
0.02		0.02	0.03		0.03	0.17		0.13	0.18		0.13
0.02		0.02	0.03		0.02	0.25		0.14	0.24		0.14
0.02		0.02	0.03		0.02	0.24		0.14	0.23		0.13
0.02		0.02	0.02		0.02	0.19		0.16	0.19		0.16
0.02		0.02	0.02		0.02	0.19		0.16	0.19		0.16
0.03		0.03	0.03		0.03	0.23		0.18	0.20		0.15
0.03		0.03	0.03		0.03	0.23		0.18	0.20		0.18
0.05		0.03	0.05		0.03	n.a.		n.a.	n.a.		n.a.
0.03		0.03	0.03		0.04	0.22		0.20	0.21		0.21

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.03	0.03		0.04	0.04		0.23	0.20		0.22	0.21
	0.03	0.03		0.03	0.03		0.26	0.23		0.25	0.22
	0.03	0.03		0.03	0.03		0.26	0.22		0.24	0.22
	0.03	0.04		0.03	0.04		0.26	0.23		0.21	0.21
	0.03	0.03		0.03	0.04		0.27	0.24		0.21	0.21
	0.03	0.02		0.04	0.03		0.29	0.19		0.24	0.26
	0.03	0.02		0.04	0.03		0.29	0.19		0.24	0.26
	0.03	0.03		0.03	0.03		0.25	0.21		0.26	0.23
	0.03	0.03		0.03	0.03		0.25	0.23		0.26	0.23
	0.04	0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.03	0.03		0.03	0.03		0.21	0.19		0.19	0.16
	0.02	0.03		0.03	0.03		0.21	0.19		0.19	0.16
	0.03	0.02		0.03	0.03		0.17	0.12		0.18	0.12
	0.03	0.03		0.03	0.03		0.18	0.12		0.18	0.12
	0.01	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.03	0.03		0.03	0.04		0.21	0.19		0.20	0.19
	0.03	0.03		0.03	0.04		0.21	0.19		0.21	0.19
	0.02	0.04		0.04	0.04		0.23	0.18		n.a.	n.a.
	0.03	0.04		0.03	0.04		0.24	0.23		0.23	0.22
	0.03	0.04		0.04	0.04		0.24	0.23		0.23	0.22
	-0.04	0.03		n.a.	n.a.		0.27	0.17		n.a.	n.a.
	0.03	0.04		0.03	0.04		0.24	0.23		0.23	0.21
	0.03	0.04		0.03	0.04		0.24	0.23		0.23	0.21
	0.04	0.04		0.04	0.04		0.20	0.19		0.19	0.16
	0.04	0.04		0.04	0.04		0.20	0.19		0.19	0.16
	0.04	0.04		0.04	0.04		0.26	0.20		0.26	0.25
	0.04	0.04		0.04	0.04		0.26	0.20		0.26	0.25
	0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.
	0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.
	0.03	0.03		0.04	0.03		0.23	0.19		0.19	0.11
	0.03	0.03		0.04	0.03		0.23	0.19		0.19	0.11
	0.04	0.04		0.04	0.04		0.27	0.26		0.24	0.21
	0.04	0.04		0.04	0.04		0.26	0.26		0.24	0.21
	0.03	0.03		0.03	0.03		0.21	0.14		0.21	0.14
	0.03	0.03		0.03	0.03		0.20	0.14		0.20	0.14
	0.03	0.03		0.04	0.03		0.23	0.23		0.23	0.18
	0.03	0.03		0.04	0.03		0.23	0.23		0.23	0.18
	0.03	0.03		0.03	0.03		0.24	0.23		0.24	0.23
	0.03	0.03		0.03	0.03		0.22	0.19		0.23	0.23
	0.04	0.03		0.04	0.03		0.33	0.22		0.25	0.22
	0.03	0.03		0.04	0.04		0.24	0.22		0.22	0.21

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.03	0.04	0.04	0.04	0.04	0.24	0.22	0.22	0.21	0.21
0.04	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.03	0.03	0.19	0.15	0.17	0.12	0.12
0.02	0.02	0.03	0.03	0.03	0.19	0.15	0.17	0.13	0.13
0.01	0.02	0.03	0.02	0.02	0.21	0.18	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.21	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.20	0.20	0.20
0.02	0.02	0.03	0.02	0.02	0.24	0.16	0.17	0.16	0.16
0.02	0.02	0.03	0.03	0.03	0.22	0.16	0.16	0.12	0.12
n.a.	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.21	0.21	0.21
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.21	0.21	0.21
0.03	0.04	0.03	0.04	0.04	0.25	0.21	0.25	0.21	0.21
0.04	0.04	0.05	0.04	0.04	0.27	0.26	0.27	0.25	0.25
0.04	0.04	0.04	0.04	0.04	0.27	0.26	0.26	0.25	0.25
0.04	0.04	0.04	0.04	0.04	0.21	0.20	0.21	0.18	0.18
0.03	0.04	0.04	0.04	0.04	0.21	0.20	0.21	0.18	0.18
0.03	0.04	0.04	0.04	0.04	0.35	0.23	0.36	0.23	0.23
0.04	0.04	0.04	0.04	0.04	0.28	0.27	0.27	0.27	0.27
0.04	0.04	0.04	0.04	0.04	0.29	0.27	0.28	0.27	0.27
0.03	0.03	0.04	0.04	0.04	0.20	0.19	0.19	0.19	0.19
0.03	0.03	0.04	0.04	0.04	0.20	0.19	0.19	0.19	0.19
0.04	0.04	0.04	0.04	0.04	0.22	0.15	0.20	0.15	0.15
0.03	0.04	0.03	0.04	0.04	0.22	0.15	0.20	0.15	0.15
-0.04	0.02	0.04	0.05	0.05	0.36	0.32	n.a.	n.a.	n.a.
0.04	0.05	0.04	0.05	0.05	0.28	0.28	0.28	0.28	0.28
0.04	0.05	0.04	0.05	0.05	0.28	0.28	0.28	0.28	0.28
0.03	0.04	0.04	0.04	0.04	0.33	0.22	0.36	0.22	0.22
0.04	0.04	0.04	0.04	0.04	0.26	0.24	0.25	0.23	0.23
0.04	0.04	0.04	0.04	0.04	0.26	0.24	0.25	0.23	0.23
0.03	0.03	0.04	0.03	0.03	0.23	0.19	0.24	0.19	0.19
0.03	0.03	0.04	0.03	0.03	0.23	0.19	0.24	0.19	0.19
0.01	0.01	0.03	0.02	0.02	0.18	0.19	0.16	0.17	0.17
0.02	0.03	0.03	0.03	0.03	0.22	0.19	0.18	0.18	0.18
0.02	0.02	0.03	0.03	0.03	0.22	0.19	0.18	0.18	0.18
0.03	0.03	0.03	0.03	0.03	0.17	0.17	0.17	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.17	0.17	0.17	0.17	0.17
n.a.	0.00	n.a.	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.22	0.20	0.22	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.22	0.20	0.22	0.20	0.20
0.03	0.03	0.04	0.04	0.04	0.24	0.20	0.24	0.20	0.20

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.03	0.04	0.04	0.04	0.24	0.21	0.24	0.21	0.21
0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.03	0.03	0.26	0.22	0.25	0.20	0.20
0.03	0.03	0.04	0.04	0.04	0.26	0.22	0.25	0.21	0.21
-0.20	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.20	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.28	0.24	0.27	0.24	0.24
0.03	0.04	0.04	0.04	0.04	0.28	0.24	0.27	0.24	0.24
0.02	0.02	0.03	0.02	0.02	0.21	0.16	0.22	0.16	0.16
0.02	0.02	0.03	0.02	0.02	0.21	0.16	0.22	0.16	0.16
n.a.	0.00	0.02	0.01	0.01	0.26	0.23	0.24	0.23	0.23
n.a.	0.00	0.02	0.01	0.01	0.26	0.23	0.24	0.23	0.23
n.a.	-0.01	n.a.	-0.01	-0.01	0.35	0.31	0.31	0.30	0.30
-0.01	-0.02	-0.01	-0.02	-0.02	0.30	0.29	0.28	0.27	0.27
-0.01	-0.02	-0.01	-0.02	-0.02	0.30	0.29	0.28	0.27	0.27
0.04	0.04	0.04	0.04	0.04	0.24	0.20	0.25	0.20	0.20
0.04	0.04	0.04	0.04	0.04	0.24	0.20	0.24	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.23	0.20	0.23	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.23	0.20	0.23	0.20	0.20
0.05	0.04	0.06	0.05	0.05	0.28	0.15	0.29	0.15	0.15
0.05	0.05	0.06	0.06	0.06	0.28	0.26	0.29	0.26	0.26
0.03	0.04	0.04	0.04	0.04	0.26	0.24	0.26	0.24	0.24
0.03	0.04	0.04	0.04	0.04	0.27	0.24	0.26	0.24	0.24
0.02	0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.28	0.24	0.23	0.22	0.22
0.02	0.03	0.03	0.03	0.03	0.27	0.24	0.22	0.21	0.21
0.04	0.04	0.04	0.04	0.04	0.25	0.20	0.25	0.20	0.20
0.04	0.04	0.04	0.04	0.04	0.25	0.20	0.25	0.20	0.20
0.03	0.04	0.04	0.04	0.04	0.26	0.26	0.25	0.25	0.25
0.03	0.04	0.04	0.04	0.04	0.25	0.25	0.24	0.25	0.25
0.03	0.04	0.04	0.04	0.04	0.23	0.22	0.21	0.20	0.20
0.03	0.04	0.04	0.04	0.04	0.23	0.21	0.21	0.19	0.19
0.02	0.03	0.02	0.03	0.03	0.21	0.14	0.20	0.13	0.13
0.02	0.02	0.02	0.03	0.03	0.21	0.14	0.20	0.13	0.13
0.03	0.03	0.03	0.03	0.03	0.21	0.19	0.19	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.21	0.20	0.19	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.18	0.18	0.18	0.18	0.18
0.02	0.03	0.03	0.03	0.03	0.17	0.18	0.17	0.18	0.18
0.03	0.03	0.04	0.03	0.03	0.22	0.20	0.22	0.19	0.19
0.03	0.03	0.04	0.03	0.03	0.23	0.20	0.22	0.20	0.20

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.03		0.03	0.03		0.03	0.22		0.18	0.20		0.15
0.03		0.03	0.03		0.03	0.22		0.18	0.20		0.15
0.02		0.03	0.02		0.03	0.22		0.20	0.20		0.19
0.02		0.03	0.02		0.03	0.23		0.21	0.21		0.19
0.01		0.02	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
0.03		0.04	0.04		0.04	0.23		0.24	0.23		0.23
0.03		0.04	0.04		0.04	0.24		0.24	0.23		0.23
0.03		0.03	0.04		0.03	0.24		0.23	0.22		0.20
0.03		0.03	0.04		0.03	0.24		0.24	0.22		0.20
0.01		0.03	0.02		0.03	0.35		0.16	0.19		0.16
0.01		0.03	0.02		0.03	0.35		0.17	0.20		0.17
n.a.		0.02	n.a.		0.02	n.a.		n.a.	n.a.		n.a.
0.03		0.03	0.03		0.04	0.25		0.22	0.23		0.21
0.03		0.03	0.03		0.04	0.25		0.22	0.24		0.21
0.01		0.02	0.02		0.02	0.23		0.19	0.19		0.18
0.03		0.04	0.04		0.04	0.25		0.23	0.24		0.22
0.03		0.03	0.03		0.04	0.25		0.23	0.24		0.22
0.03		0.04	0.04		0.04	0.23		0.22	0.23		0.22
0.03		0.04	0.04		0.04	0.23		0.22	0.23		0.22
0.03		0.03	0.03		0.03	0.17		0.16	0.16		0.12
0.03		0.02	0.03		0.03	0.17		0.17	0.16		0.12
0.02		0.03	0.02		0.03	0.17		0.16	0.16		0.16
0.02		0.03	0.02		0.03	0.17		0.16	0.16		0.16
0.03		0.03	0.04		0.04	0.22		0.18	0.21		0.16
0.03		0.03	0.04		0.04	0.22		0.18	0.21		0.16
0.02		0.03	0.03		0.03	0.21		0.18	0.19		0.17
0.02		0.03	0.03		0.03	0.21		0.18	0.19		0.17
0.03		0.03	0.03		0.02	0.33		0.30	n.a.		n.a.
0.03		0.04	0.04		0.04	0.24		0.23	0.23		0.23
0.03		0.04	0.04		0.04	0.25		0.24	0.23		0.23
0.03		0.02	0.03		0.02	0.18		0.12	0.15		0.12
0.03		0.03	0.03		0.03	0.20		0.19	0.18		0.15
n.a.		0.02	0.01		0.03	0.24		0.24	0.23		0.23
n.a.		0.02	0.01		0.03	0.24		0.24	0.23		0.23
0.03		0.03	0.04		0.03	0.18		0.17	0.16		0.09
0.03		0.03	0.04		0.03	0.18		0.17	0.16		0.09
-0.01		0.00	n.a.		0.01	0.20		0.20	0.20		0.20
0.03		0.04	0.03		0.04	0.21		0.18	0.19		0.18
0.02		0.04	0.03		0.04	0.21		0.19	0.19		0.18
0.03		0.03	0.03		0.03	0.20		0.18	0.19		0.16
0.03		0.03	0.03		0.03	0.20		0.18	0.19		0.16

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.02		0.04	0.04		0.04	n.a.		n.a.	n.a.		n.a.
0.02		0.03	0.03		0.03	0.23		0.20	0.21		0.19
0.02		0.03	0.03		0.03	0.23		0.19	0.21		0.18
-0.08		0.01	0.01		0.01	0.12		0.11	n.a.		n.a.
0.03		0.03	0.04		0.04	0.20		0.17	0.18		0.17
0.03		0.03	0.04		0.03	0.19		0.16	0.18		0.16
0.02		0.02	0.03		0.03	0.18		0.16	0.19		0.16
0.02		0.02	0.03		0.03	0.15		0.10	0.13		0.10
0.02		0.02	0.03		0.03	0.15		0.11	0.14		0.10
-0.06		0.02	0.03		0.04	0.14		0.09	0.11		0.04
-0.01		0.03	0.03		0.04	0.19		0.11	0.15		0.10
-0.01		0.03	0.03		0.04	0.19		0.11	0.15		0.10
-0.25		0.03	0.01		0.04	0.23		0.19	0.22		0.15
-0.09		0.04	n.a.		0.04	0.22		0.13	0.18		0.12
-0.10		0.04	n.a.		0.04	0.22		0.13	0.18		0.12
0.03		0.04	0.04		0.05	0.42		0.24	0.31		0.23
-0.05		0.04	n.a.		0.04	0.21		0.18	0.19		0.18
-0.04		0.04	0.01		0.04	0.22		0.19	0.20		0.18
0.03		0.03	0.04		0.03	0.18		0.10	0.14		0.10
0.03		0.03	0.03		0.03	0.15		0.12	0.15		0.12
0.03		0.03	0.03		0.03	0.15		0.12	0.15		0.12
0.04		0.05	0.04		0.05	0.31		0.21	0.28		0.21
0.02		0.04	0.04		0.04	0.24		0.20	0.22		0.19
0.02		0.04	0.04		0.04	0.25		0.20	0.22		0.20
-0.09		0.02	0.03		0.04	n.a.		n.a.	n.a.		n.a.
0.01		0.06	0.05		0.07	0.22		0.12	0.15		0.08
0.01		0.06	0.05		0.07	0.22		0.13	0.16		0.08
-0.01		0.02	n.a.		0.02	0.19		0.13	0.18		0.13
0.03		0.04	0.04		0.04	0.20		0.19	0.20		0.18
0.03		0.04	0.03		0.04	0.20		0.19	0.20		0.18
0.03		0.03	0.04		0.04	0.26		0.21	0.22		0.20
0.04		0.04	0.04		0.04	0.21		0.18	0.21		0.17
0.04		0.04	0.04		0.04	0.22		0.18	0.21		0.18
0.05		0.06	0.06		0.06	0.20		0.18	0.20		0.17
0.05		0.06	0.05		0.06	0.25		0.22	0.24		0.21
0.05		0.06	0.05		0.06	0.25		0.21	0.23		0.21
0.04		0.04	0.04		0.04	0.25		0.20	0.26		0.21
0.04		0.04	0.04		0.04	0.25		0.22	0.24		0.21
0.04		0.04	0.04		0.04	0.25		0.22	0.24		0.21
0.04		0.05	0.05		0.06	0.40		0.23	n.a.		n.a.
0.04		0.04	0.05		0.05	0.27		0.24	0.26		0.23



**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.04	0.04	0.05	0.05	0.27	0.24	0.27	0.27	0.23
0.03	0.04	0.03	0.03	0.04	0.21	0.17	0.19	0.19	0.16
0.04	0.04	0.04	0.04	0.04	0.21	0.19	0.20	0.20	0.18
0.04	0.04	0.04	0.04	0.04	0.21	0.19	0.20	0.20	0.18
0.03	0.04	0.04	0.04	0.04	0.24	0.22	0.23	0.23	0.22
0.04	0.04	0.04	0.04	0.04	0.25	0.24	0.24	0.24	0.23
0.04	0.04	0.04	0.04	0.04	0.25	0.24	0.24	0.24	0.23
0.03	0.02	0.03	0.03	0.03	0.26	0.22	0.25	0.25	0.19
0.03	0.03	0.03	0.03	0.03	0.21	0.18	0.20	0.20	0.18
0.03	0.03	0.03	0.03	0.03	0.21	0.19	0.20	0.20	0.18
0.03	0.04	0.03	0.03	0.04	0.38	0.29	0.20	0.20	0.08
0.04	0.04	0.04	0.04	0.04	0.25	0.22	0.24	0.24	0.22
0.04	0.04	0.04	0.04	0.04	0.26	0.23	0.24	0.24	0.22
0.03	0.03	0.03	0.03	0.03	0.20	0.15	0.19	0.19	0.14
0.03	0.03	0.04	0.04	0.04	0.20	0.15	0.19	0.19	0.15
0.03	0.03	0.04	0.04	0.03	0.20	0.15	0.19	0.19	0.15
0.04	0.04	0.04	0.04	0.05	0.23	0.20	0.22	0.22	0.20
0.04	0.04	0.04	0.04	0.05	0.20	0.17	0.20	0.20	0.17
0.04	0.04	0.04	0.04	0.05	0.20	0.17	0.20	0.20	0.17
0.03	0.03	0.04	0.04	0.04	0.25	0.21	0.22	0.22	0.19
0.04	0.04	0.04	0.04	0.04	0.23	0.19	0.21	0.21	0.19
0.04	0.04	0.04	0.04	0.04	0.23	0.19	0.21	0.21	0.19
0.04	0.05	0.05	0.05	0.05	0.28	0.18	0.26	0.26	0.18
0.04	0.05	0.05	0.05	0.05	0.23	0.20	0.22	0.22	0.20
0.04	0.05	0.05	0.05	0.05	0.24	0.20	0.23	0.23	0.20
0.05	0.05	0.05	0.05	0.05	0.25	0.23	0.22	0.22	0.20
0.05	0.05	0.05	0.05	0.05	0.26	0.23	0.25	0.25	0.22
0.05	0.05	0.05	0.05	0.05	0.26	0.23	0.25	0.25	0.22
0.03	0.03	0.04	0.04	0.03	0.24	0.19	0.22	0.22	0.14
0.04	0.04	0.04	0.04	0.04	0.23	0.21	0.22	0.22	0.21
0.04	0.04	0.04	0.04	0.04	0.23	0.21	0.22	0.22	0.20
0.02	0.03	0.03	0.03	0.03	0.24	0.19	0.22	0.22	0.18
0.03	0.03	0.03	0.03	0.03	0.21	0.18	0.20	0.20	0.18
0.03	0.03	0.03	0.03	0.03	0.21	0.19	0.20	0.20	0.18
-0.03	-0.01	-0.03	-0.01	-0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.27	0.22	0.23	0.23	0.21
0.03	0.04	0.04	0.04	0.04	0.26	0.22	0.23	0.23	0.21
0.02	0.04	0.03	0.03	0.04	0.28	0.17	0.25	0.25	0.17
0.04	0.04	0.04	0.04	0.04	0.25	0.22	0.23	0.23	0.21
0.03	0.04	0.04	0.04	0.04	0.25	0.22	0.23	0.23	0.21
0.02	0.02	0.03	0.03	0.03	0.09	0.07	0.10	0.10	0.07

**Taxation Statistics 2009–10**

**Table TRAS1A: Trust activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.02	0.02		0.03	0.03		0.09	0.07		0.10	0.07
	0.01	0.01		0.01	0.01		0.10	0.06		0.10	0.07
	0.01	0.01		0.01	0.01		0.10	0.06		0.10	0.07
	n.a.	0.00		0.04	0.03		0.16	0.13		n.a.	n.a.